Regd. No. M. 1175.

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PART IV.

Legislative Measures and Rules thereunder.

NOTIFICATION.

No. Fl. 4653—*I. T.* 35-32-3, 19*th*—21*st February* 1933.

RULES UNDER THE BETTING TAX REGULATION.

In exercise of the powers conferred by section 10 of the Betting Tax Regulation, 1932, (hereinafter referred to as the Regulation), the Government of His Highness the Maharaja are pleased to make the following rules:—

Prescribed officer and officer to inspect.

(1) The Deputy Commissioner of the District in which the race meeting takes place shall be the prescribed officer under sections 4, 7 and 8 and the officer empowered under sections 5 (2) and 8 (2) of the Regulation.

Procedure for making over totalisator tax to Government and returns of account.

(2) Within a week after the last day of a race meeting, the stewards concerned shall (i) forward a return to the prescribed officer in Form A setting forth for each race meeting the total amount of the moneys paid by way of stakes or bets into the totalisator (which includes a sweep) and (ii) make over to the prescribed officer the amount of the tax due to Government on such moneys at the rate notified by the Government under section 3 of the Regulation.

List of licensed bookmakers.

(3) The stewards of a race meeting shall, not later than a week before the commencement of a race meeting, forward to the prescribed officer a full list of names of bookmakers licensed or permitted by them to carry on the business or vocation of a bookmaker at the meeting.

(4) Every licensed bookmaker shall maintain true and correct accounts of all sums paid or agreed to be paid by them to backers in satisfaction of winning bets. He shall permit the officer empowered under Rule 1 (b) or other person authorised by him to inspect and take copies of such accounts, and shall if so

desired by such officer produce them for inspection at such time and place as may be fixed by such officer.

Procedure for making over betting tax to Government.

(5) In the case of credit bets, the licensed bookmaker shall be deemed to have collected the betting tax due to the Government at the time the bet is won by the backer (*i.e.*, at the conclusion of the particular race) and shall be accountable for the same to the Government.

(6) Within a week after the last day of a race meeting every bookmaker licensed to carry on business at the meeting shall (i) forward to the prescribed officer through the Secretary or other authorised officer of the Racing Club a return in Form B setting forth the total amount of the moneys paid or agreed to be paid by him in satisfaction of winning bets, and (ii) make over to the prescribed officer the amount of the betting tax due to Government on such moneys at the rate notified by the Government under section 6 of the Regulation. The Secretary or other authorised officer of the Racing Club shall forward such returns to the prescribed officer without delay.

(7) Payment of the taxes due to Government into the local Government Treasury shall be deemed to be payment to the prescribed officer.

(8) The officer prescribed or empowered under Rule 1 above or any other officer authorised by him in writing may enter the race-course and the premises where betting takes place during the meetings with a view to see whether the provisions of the Regulation or of these rules are being complied with, and the stewards of the race meeting shall permit him to do so and render him all assistance.

(9) The stewards of a race meeting shall not return to a bookmaker licensed for the meeting the security amount deposited by him with the race club except on the certificate of the prescribed officer that the betting tax due to the Government from such bookmaker has been paid.

(10) These rules shall take effect from 1st March 1938.

By Order,
S. ABDUL WAJID.
Secretary to Government,
Development Department.

FORM A.

....Race Meeting.....day, dated.....193.

Number of tickets sold at totalisators and class		Price of totalisator tickets sold including tax	Gross receipts	Percentage rate of tax	Total amount of tax collected for each race meeting
Enclosure	Tickets sold				
1st Enclo. Win					
1st " Place					
2nd " Win					
2nd " Place					
		Rupees			

Rupees.....

FORM B.

Tax due by.....on the bets made with.....
.....for race meetings held during the month of.....
193 .

Race meeting	Held on date	Total amount of moneys paid or agreed to be paid in satisfaction of winning bets	Percentage of tax	Amount of tax payable for each race meeting
	Total Rs.			